

In the Specification

Please insert a new paragraph on page 5 between lines 3 and 4 as follows:

Figs. 3(a)' to 3(c)' are corresponding cross-sectional views of the contour diagrams of the spin-valve structures illustrated in Figs. 3(a) to 3(c).

Please insert a new paragraph on page <sup>6</sup> between lines 7 and 8 as follows:

Figs. 5(a)' to 5(r)' are corresponding cross-sectional views of the contour maps of the spin-valve structures illustrated in Figs. 5(a) to 5(r).

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Please amend the paragraph on page 10, lines 6-10 as follows:

The pair of encircled arrows in FIGs. 3(a)' to 3(c)' reflect preferable location for the cc-layers to be inserted. The locations are extracted from the contour diagrams of FIGs. 3(a) to 3(c).

Table 3: Calculation parameter sets (results are shown in FIG. 3 and 4.): ~~Alphabets~~

Parameters in the first column (e.g., (a) and (b)) correspond to the diagrams in FIG. 3. The suffixes (F, I, Low, and High) stand for Ferromagnetic layers, Interface between Ferromagnetic layer and Cu layer, Low resistivity channel, and High resistivity channel, respectively.

Please insert the following paragraph on page 11, lines 14 and 15 as follows:

Figs. 5(a)' to 5(r)' are corresponding cross-sectional views of the contour maps of the spin-valve structures illustrated in Figs. 5(a) to 5(r), and the pair of encircled arrows reflect preferable location for the cc-layers to be inserted. The locations are extracted from the